Department of Human Resources Leaves Administration Team



Families First Coronavirus Response Act

On March 18, 2020 the Families First Coronavirus Response Act (FFCRA) was signed into law. This law, among other efforts to mitigate the impact of COVID-19, contains two main components related to COVID leave. The first one is called the Emergency Family and Medical Leave Expansion Act (EFMLEA) which is an expansion of the Federal Family and Medical Leave Act (FMLA) and has a lower threshold for eligibility. The second one is called the Emergency Paid Sick Leave Act (EPSLA) which provides up to 80 hours of leave for certain COVID related reasons. Both new laws are in effect from April 1, 2020 until December 31, 2020.

Depending upon the qualifying reason, employees may be eligible for one or both of these new benefits. Since the FFCRA ends on December 31, 2020, a separate form and process has been created to administer these new benefits for the duration of 2020.



Detailed Procedures

- 1. Employee's need for COVID-19 related leave is identified (employee, supervisor, agency HR)
- 2. Employee completes the Family First Leave Form and provides supporting documentation

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Emergency Paid Sick Leave Act (EPSLA)	Not Applicable: Employee is subject to a federal, state, or local quarantine or isolation order. The Governor's Stay Home, Stay Healthy order qualifies as a quarantine. However, because the Governor's order allows King County employees to perform work/telework, no King County employee qualifies for leave for this reason. Required Documentation: Not applicable
	Employee is advised by a health care provider to self-quarantine. Required Documentation:
	I certify I am unable to work/telework for this qualifying reason: Yes No Name of healthcare provider making recommendation:
	☐ Employee is experiencing symptoms and is seeking a medical diagnosis. Required Documentation:
	I certify I am unable to work/telework for this qualifying reason: Yes No
	☐ Employee is caring for an "individual" (see definition section) who is self-isolating subject to a local quarantine or isolation order, or who has been advised to self-quarantine by a health care provider. Required Documentation:
	I certify I am unable to work/telework for this qualifying reason: Yes No Name of government entity issuing order or Name of health care provider who advised individual to self-quarantine:
	Employee is caring for their child due to closure of the child's school or place of care, or unavailability of the child's childcare provider. This leave runs concurrently with available FMLA/KCFML entitlements. Required Documentation:
	I certify I am unable to work/telework for this qualifying reason: Yes Name of child being cared for: Name of school, place of care, or childcare provider that has closed or become unavailable due to COVID-19 reasons:
	I certify no other suitable person is available to care for the child during the period for which I am taking this leave: Yes No
	☐ Employee is experiencing any other substantially similar condition specified by the Secretary of Health and Human Services in consultation with the Secretary of the Treasury and the Secretary of Labor. Please describe: Required Documentation:
	I certify I am unable to work/telework for this qualifying reason: Yes No

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Emergency	☐ School closure ☐ Child Care closure
Family	I certify I am unable to work/telework for this qualifying reason: Yes No
Medical Leave	Required Documentation:
Expansion	Name of child being cared for:
Act	Name of school, place of care or childcare provider that has closed or become unavailable:
(EFMLEA)	I certify no other suitable person is available to care for the child during the period for which I am taking this leave: Yes No

- 3. Agency Human Resource Professional determines eligibility and completes the response form portion
 - Emergency Paid Sick Leave Act: Provides up to 80 hours of paid sick leave for one of the below reasons. This leave is in addition to any accrued sick leave or benefit time. King County will be more generous than required under federal law and will pay full-time employees up to 80 hours of EPSLA in the same way that employees are paid when they use their sick leave. Part-time employees are eligible for a prorated amount based on their average hours worked over a two-week period. Employees may use EPSLA intermittently, if approved by their department, if they are either telecommuting, or if they need time off to care for a child.
 - Emergency Family Medical Leave Expansion Act: Provides up to 12 weeks of emergency family and medical leave if they have worked for an employer for at least 30 calendar days, and are unable to work or telework because their minor child's school or daycare is closed due to a public health emergency. The first 2 weeks of EFMLEA are unpaid; however, employees may use accrued leave or benefit time, or EPSLA. The remaining 10 weeks are paid at two-thirds of the employee's regular rate of pay, up to a maximum of \$200/day. Where an employee has already taken FMLA leave in the current twelve-month rolling calendar leave year, the maximum twelve weeks of EFMLEA leave is reduced by the amount of the FMLA leave taken in that year.
 - King County Family Medical Leave: An additional six weeks of unpaid KCFML may be available for the same qualifying reasons under EFMLEA as long as the employee is otherwise qualified (1,040 hours worked and been employed with King County at least 12 total months). Employees may choose to use their own available paid time off during this six week period and KCFML used under COVID-19 will run concurrently with EFMLEA.
 - Paid Administrative Leave COVID: Up to 80 hours may be awarded as paid administrative leave for COVID once the new Paid Administrative Leave-COVID has been approved and signed by the supervisor.
 - Determine the number of EPSLA hours available. This is calculated by taking the employees scheduled weekly hours and multiplying by 2. If an employee has a variable hour schedule then use an average over the last six months to determine the weekly standard hours. This is a maximum of 80 hours.
 - Determine eligibility for EFMLEA: Has the employee been on King County's payroll for at least 30 calendar days prior to the start date of EFMLEA?
 - Determine eligibility for KCFML: Has the employee worked the previous 12 months for King County and worked at least 1,040 hours within the previous 12 months.
 - Determine eligibility for Paid Administrative Leave COVID: Employees that wish to take paid administrative leave for COVID reasons must complete the new *Paid Administrative Leave – COVID* form. Cannot be used until supervisor signs and approves the leave.

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L	eave Eligibility
☐ Eligible for EPSLA and this leave has been approved	You will receive hours of EPSLA (maximum 80 hours)
Eligible for EFMLEA and this leave has been approved	hours of FMLA entitlement used in the prior 12 months hours of FMLA entitlement available as of EFMLEA start date
☐ Eligible for KCFML and this leave has been approved ☐ Does not meet KCFML eligibility	hours of KCFML entitlement used in the prior 12 months hours of KCFML entitlement available as of EFMLEA start date
 Not eligible (please select one reason) □ Employee has not been employed for 30 cale □ Employee has exhausted all FMLA entitlement □ Insufficient documentation provided 	• •
☐ Employee has been approved for Paid Administrative Le	ave - COVID (See separate Paid Administrative Leave - COVID form)

- 4. Agency human resource professional returns a signed copy to the employee and explains the *Employee Responsibilities* listed below that includes the proper time reporting codes, how these new leaves interact with other leave laws and expected usage of leave. Main points to consider:
 - Time reporting codes associated with EFMLEA are not considered reportable hours to the
 Department of Retirement Systems which means that any pay/hours of EMFLEA will not count
 toward retirement. Use of an employee's own paid accruals will continue to report hours for
 DRS.
 - EFMLEA time does count against an employee's FMLA/KCFML entitlements and will reduce the overall protected leave available under these laws.
- 5. Agency human resource professional shares important information with the employee's supervisor and the agency timekeeper (length of leave, expected leave patterns, hours of EPSLA awarded, etc.)
- 6. Agency human resource professional and timekeeper coordinate on entering the awarded EPSLA hours onto the timesheet for the employee to access. The actual entry on the timesheet is the responsibility of the agency timekeeper and should be entered on the first day of the open pay period. This is the same basic process as entering Executive Leave.
- 7. Agency human resource professional may have to assist agency timekeepers, supervisors or employees with questions related to coding their timesheet. See Time Reporting Codes under the Agency Timekeeper section.

Employee responsibilities:

- 1. Informs King County of need for leave related to COVID-19. There are no advanced notice requirements in the FFCRA law but it should be as soon as possible. Absent extenuating circumstances, King County will not retroactively apply FFCRA benefits
- 2. Completes and signs the Family First Leave Form
- 3. Provides required documentation to support their need for leave related to COVID-19
- 4. Returns form and documentation to their agency human resource professional
- 5. Follows established agency call-in procedures
- 6. Depending upon position/agency, may be required to enter time on timesheet using FFCRA related time reporting codes
- 7. Must continue to communicate with agency human resource professional periodically with updates on the status and the employee's intention to return to work

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Employer responsibilities:

DHR Leave Administration Team: Judy Hullett & Brian Czerwinski

- Answer questions from agency HR professionals related to interaction of all leave laws, including FFCRA
- Create internal procedures, forms, and documents related to FFCRA
- Create training materials related to FFCRA and provide training
- Leave administration subject matter experts
- Email: KC.Leaveadmin@kingcounty.gov (to be used by agency HR staff not intended for employees)

Agency Human Resource Professionals/Leave Administrators

- Continue to administer leave administration policies of King County (provide leave request and response forms which includes new FFCRA Employee Rights, coordination/impacts with other leave laws, and basic FFCRA information, as provided in training sessions.
- Determine eligibility for EFMLEA, EPSLA and KCFML
- Understand how FFCRA coordinates with current leave laws and be able to answer employee questions regarding FFCRA. Agency human resource professionals are the main source of information for their employees
- Attend FFCRA training sessions
- Agency must ensure that FFCRA required notices are posted in employee breakrooms. Employee rights
 can also be found online at: www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave
- As with other leaves, communicate and coordinate with supervisors and timekeeping personnel. This
 includes providing the number of hours to load for EFMLEA. A maximum of two weeks of the employees
 normally scheduled hours. No more than 80 hours can be loaded and are prorated for schedules of less
 than 40 hours a week
- Coordinates EFMLEA information with agency timekeeper to ensure proper time reporting codes
- Since FFCRA provides pay, there is no reason to enter an HCM row for PLA or LOA into PeopleSoft for EFMLEA or EPSLA. If an employee exhausts EFMLEA but continue on unpaid KCFML for COVID-19 related reasons then an LOA row may be entered to put them into an unpaid status and begin to self-pay for all basic and supplemental non-medical coverages (life, AD&D, STD and LTD).

Agency Timekeepers/Supervisor

- Work with agency human resource professional to determine the number of EPSLA hours to load and the first day of the pay period to load the hours onto the timesheet
- Work with the supervisor and employee to use the new time reporting codes correctly
- Understand the basic payment aspects of the new law and be able to answer questions about payments, how it should appear on the pay advice and other payroll related questions. This includes understanding how other types of leave and paid accruals should interact with FFCRA to ensure that the employee is being paid correctly.
 - **EPSLA**: This has been set up as a new comp time plan for all employees and grants EPSLA hours using a process similar to the Executive Leave process. New TRC's include:
 - TRC561 Emergency Paid Sick Leave Act Granted
 - TRC562 Emergency Paid Sick Leave Act Adjusted (Central Payroll)
 - TRC563 Emergency Paid Sick Leave Act Taken
 - TRC563AM Emergency Paid Sick Leave Act Taken (Solid Waste Only)
 - TRC564 FMLA/KCFML Emergency Paid Sick Taken
 - TRC564AM FMLA/KCFML Emergency Paid Sick Taken (Solid Waste Only)

• TRC565 – KCFML Emergency Paid Sick Leave Taken

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- TRC565AM KCFML Emergency Paid Sick Leave Act Taken(Solid Waste Only)
- TRC569 FMLA Emergency Paid Sick Leave Taken
- TRC569AM FMLA Emergency Paid Sick Leave Taken (Solid Waste Only)

• **EFMLEA**:

- TRC566 FMLA/KCFML Emergency Expansion Act
- TRC566AM FMLA/KCFML Emergency Expansion Act (Solid Waste Only)
- TRC567 KCFML Emergency FMLA Expansion Act (Unpaid)
- TRC567AM KCFML Emergency FMLA Expansion Act (Solid Waste Only)(Unpaid)
- TRC568 FMLA Emergency Expansion Act
- TRC568AM FMLA Emergency Expansion Act (Solid Waste Only)
- Paid Administrative Leave: This is to be used when an employee has been approved for paid administrative leave related to COVID. A separate Paid Administrative Leave – COVID form has to be approved by the supervisor before these time reporting codes can be used.
 - TRC402 Emergency Administrative Leave
 - TRC403 FMLA/KCFML Emergency Administrative Leave with accruals
 - TRC403AM FMLA/KCFML Emergency Administrative Leave with accruals (Solid Waste Only)
 - TRC404 KCFML Emergency Administrative Leave with accruals
 - TRC404AM KCFML Emergency Administrative Leave with accruals (Solid Waste Only)
 - TRC406 FMLA Emergency Administrative Leave with accruals
 - TRC406AM FMLA Emergency Administrative Leave with accruals (Solid Waste Only)
- Use existing FMLA/KCFML codes when EFMLEA or EPSLA is unavailable and employee wishes to use their own paid accruals.

Pro Tip: EFMLEA is an extension of FMLA and counts against an employee maximum FMLA entitlement. The EFMLEA should be viewed as a new bank of hours to be used for COVID related reasons as described on the Family First Leave Form.

Resources

- King County Leave Administration Website www.kingcounty.gov/audience/employees/benefits/leaves
- Department of Labor FFCRA Website: www.dol.gov/agencies/whd/pandemic/ffcra-employee-paid-leave

Families First Coronavirus Response Act Scenarios

The following scenarios were created to assist in guiding agencies to better understand how to administer the new revisions to the federal Family and Medical Leave Act (FMLA). The revisions include two new additions: the Emergency Family Medical Leave Expansion Act (EFMLEA) and the Emergency Paid Sick Leave Act (EPSLA).

Scenario 1: Jason Bourne is a long-term hourly employee who has been telecommuting and is scheduled to work 40 hours a week. He is caring for his child whose school is closed from May 2nd through the end of the school year on June 20th. He is requesting continuous leave for this period of time. He is eligible for 80 hours of EPSLA and full FMLA (up to 12 weeks) and KCFML (up to 18 weeks) entitlements since he did not use FMLA/KCFML in the previous 12 months. He currently has 80 hours of vacation accruals, 40 hours of compensatory leave, and 40 hours of sick leave available. Jason has elected to use awarded EPSLA for the first two weeks and then to receive pay under EFMLEA using continuous leave.

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Fror	n Sat	urday 05/02	2/2020 to Fi	riday 05/15	/2020 😨												
		Sat 5/2	Sun 5/3	Mon 5/4	Tue 5/5	Wed 5/6	Thu 5/7	Fri 5/8	Sat 5/9	Sun 5/10	Mon 5/11	Tue 5/12	Wed 5/13	Thu 5/14	Fri 5/15	Total	Time Reporting Code
+	-			8.000	8.000	8.000	8.000	8.000			8.000	8.000	8.000	8.000	8.000		564 - FMLA/KCFML Emerg Paid Sick Taken
				0.000	0.000	0.000	0.000	0.000			0.000	0.000	0.000	0.000	0.000		501 Title Q Res title Ettler g Tala Stek Taken
Fror	n Sat	urday 05/16	6/2020 to Fi			0.000	0.000	0.000			0.000	0.000	0.000	0.000	0.000		301 This year his chief to do doct taken 1
Fror	n Sat	urday 05/16	5/2020 to Fi Sun 5/17			Wed 5/20	Thu 5/21	Fri 5/22	Sat 5/23	Sun 5/24	Mon 5/25	Tue 5/26	Wed 5/27	Thu 5/28	Fri 5/29		Time Reporting Code

Notes:

- Employees may choose to use any type of available paid time off during the first ten days of unpaid EFMLEA (i.e., sick, vacation, EPSLA, emergency donations, etc.). If using accrued leave (sick, vacation, etc.) existing FMLA/KCFML time reporting codes should be used (not EFMLEA ones).
- Following the first ten days of EFMLEA leave, employees may also choose to use their own paid accruals (instead of
 receiving up to 2/3 of their pay under EFMLEA codes) during leave taken for EFMLEA reasons. In this case, existing
 FMLA/KCFML codes should be used (not EFMLEA codes).
- Employees may choose to receive up to 2/3 of their normal pay (up to a maximum of \$200/day) by using EFMLEA instead of other forms of paid time off.
- Employees cannot "top off" pay received from EFMLEA (2/3) with their own paid time off.
- Employees can use pay other than the EFMLEA pay of 2/3 in order to receive full wage replacement.
- Use of EFMLEA time reporting codes will only pay employees 2/3 of their normal daily pay (max of \$200/day).
- As an expansion of FMLA, any leave taken under EFMLEA will reduce overall FMLA/KCFML entitlements.

Scenario 2: John Wick is a long-term FLSA-exempt employee who has been telecommuting and is scheduled to work 30 hours a week. He is home with his child whose childcare center closed on May 2nd and will reopen on August 1st. He is requesting continuous leave for this period of time. He is eligible for 60 hours of EPSLA and full FMLA (up to 12 weeks) and KCFML (up to 18 weeks) entitlements since he did not use FMLA/KCFML in the previous 12 months. He currently has 90 hours of vacation accruals, 30 hours of executive leave, and 30 hours of sick leave available. John has elected to use executive leave and then sick leave for the first two weeks and then use EFMLEA continuously for the remainder of his leave.



Notes:

 John has chosen not to use his 60 hours of EPSLA at the beginning of the leave. This leave is still available to use for an eligible reason before January 1, 2021.

Scenario 3: Harry Callahan was hired on April 1, 2020 as a short-term temporary employee (STT) and works an average of 30 hours a week. His position does not allow for telecommuting and he needs to be home with his young children whose school closed May 2nd through June 30th. He is requesting continuous leave for this period of time. He is eligible for 60 hours of EPSLA and also is eligible for EFMLEA since he has been employed for at least 30 calendar days. He does not have any paid accruals (sick, vacation, etc.) available and is not eligible for paid administrative leave for COVID reasons.



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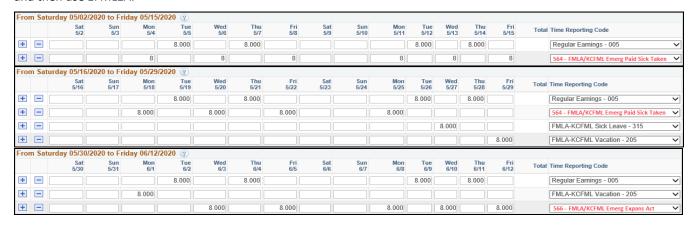


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Notes:

- Varied hour schedules will use an average over the last 6 months to determine the amount of EPSLA hours to award.
- Not eligible for Emergency Donated Leave program as an STT.
- Not eligible for KCFML (has not worked 12 months for King County and at least 1,040 hours worked in previous 12 months).

Scenario 4: Lara Croft is a long-term hourly employee who has been telecommuting and is scheduled to work 40 hours a week. She is caring for her young twin girls whose school was closed on May 2nd through June 30th. She is eligible for 80 hours of EPSLA and currently has 8 hours of sick leave and 16 hours of vacation leave available. She wishes to work full days on Tuesdays and Thursday and take full days of leave on Monday, Wednesday and Fridays. She wants to use her awarded EPSLA for the first 2 weeks and then use her existing paid accruals to maintain full 100% pay for as long as her accruals last and then use EFMLEA.



Notes:

- Employee chose to use EPSLA and then chose to use paid accruals to maintain 100% of her normal pay for as long as she could. While using her own paid accruals she would code her hours using existing FMLA/KCFML time reporting codes (instead of the new EFMLEA ones).
- Once she runs out of her own paid accruals she would begin to receive 2/3 of her normal daily pay (up to a max of \$200/day) using the new EFMLEA time reporting codes.

Scenario 5: Sydney Bristow is a long-term hourly employee who has been telecommuting and is scheduled to work 40 hours a week. She is caring for her young children whose childcare center is closed from May 4th through June 30th. She is eligible to receive 80 hours of EPSLA but only eligible for 3 weeks of FMLA since she recently used 9 weeks of FMLA earlier in the year (and 9 weeks of KCFML). She is requesting leave for this continuous period of time and has no paid accruals.



Notes:

- King County has agreed to allow use of KCFML for EFMLEA reasons but only as unpaid leave. Employees may use available paid time off (i.e., sick, vacation, etc.) to remain in a paid status.
- In this example, the employee will receive 2 weeks of EPSLA pay and then one week of EFMLEA pay and then go into an unpaid status under KCFML.

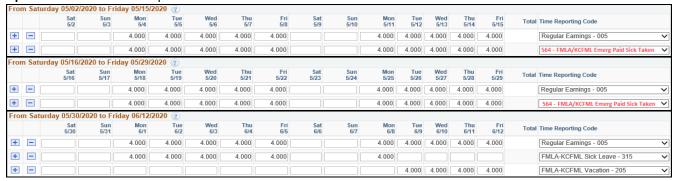
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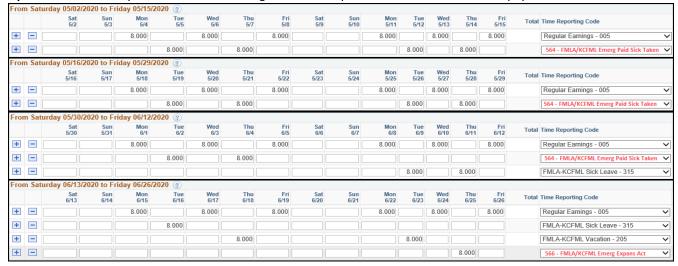
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Scenario 6: Hermione Granger is a long-term hourly employee who has been telecommuting and is scheduled to work 40 hours a week. She is caring for her three children whose school is closed from May 2nd until June 30th. She is eligible for 80 hours of EPSLA and currently has 24 hours of sick leave and 16 hours of vacation leave available. She has asked to use EFMLEA by working 4 hours a day and use EFMLEA for the other 4 hours. She wants to use available time off in the following order: EPSLA, sick, vacation and then EFMLEA. Pay received under EFMLEA cannot be received in partial-day increments. She has two options:

Option A: Use her available paid time off for 4 hours and work the other 4 hours



Option B: Take full-day intermittent leave using her available paid time off and then receive pay under EFMLEA



Notes:

- Pay received under EFMLEA (2/3 up to \$200/day) must be used in full day increments.
- Employee may be eligible to take FMLA for an EFMLEA reason, but the employee would be required to use their existing paid time (EPSLA, sick, vacation) to maintain their regular pay.

Existing FMLA/KCFML codes will be used when not receiving pay from EFMLEA.

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